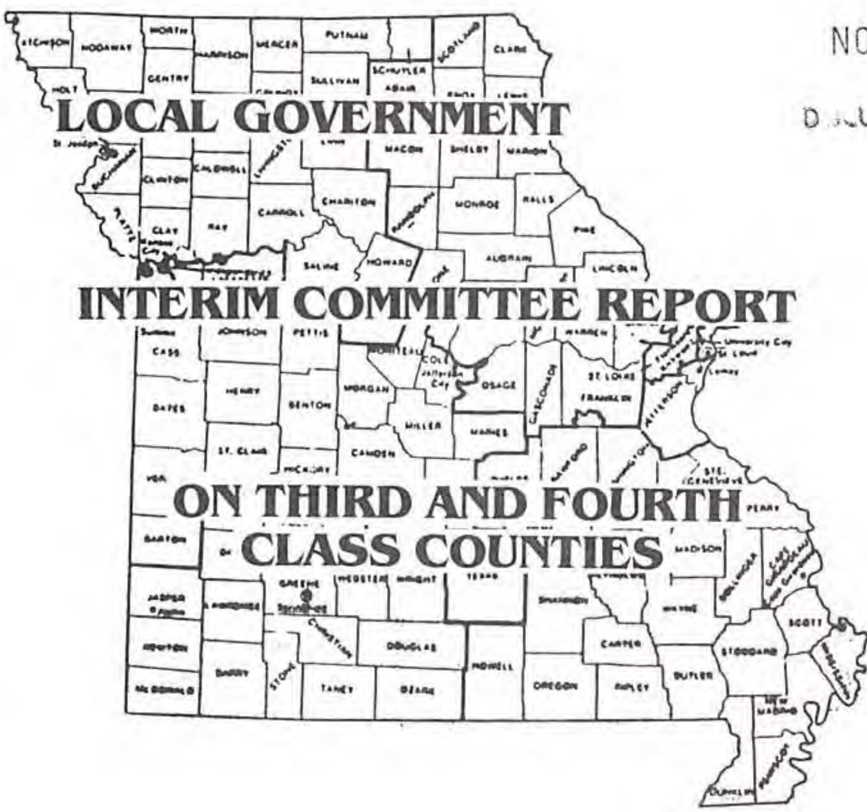
Missouri
House of Representatives



LOCAL GOVERNMENT
INTERIM COMMITTEE REPORT
ON THIRD AND FOURTH CLASS COUNTIES

DECEMBER 1987

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Consumer Protection
Public Health & Safety
State Parks, Recreation
& Natural Resources

MISSOURI
HOUSE OF REPRESENTATIVES
JEFFERSON CITY 65101

December 1, 1987

The Honorable Bob F. Griffin, Speaker
Missouri House of Representatives
State Capitol Building, Room 308
Jefferson City, MO. 65101

Dear Mr. Speaker:

In fulfilling the task you have assigned to us, your Local Government Interim Committee on 3rd and 4th Class Counties, respectfully submit this report.

The Committee held a series of hearings across the State and received valuable testimony from concerned and often frustrated county officials. The financial problems, these counties are experiencing are real and they require some real solutions. The recommendations we set forth in this report are significant. Through their implementation, they will help alleviate some of the financial strain. However, long-term and comprehensive solutions are needed to assure our counties a strong financial footing in the decades to come.

Thank you, Mr. Speaker, for allowing each of us to be a part of the process.

Sincerely,

Francis Brady

Francis Brady
STATE REPRESENTATIVE
District 79

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INTRODUCTION

In September of this year the Speaker of the House appointed the Interim Committee on Local Government to study the problems of 3rd and 4th class counties. Charged with the task of finding ways to fund vital county services when the counties are no longer able to do so, the Committee recognized it had to conduct an in-depth study of the financial problems facing many of our counties. The members, together with the staff, gathered information, searched the statutes and solicited both oral and written testimony from county officials, colleagues, friends of local government and other interested citizens. The following hearings were held:

October 16th	Branson School of the Ozarks Pt. Lookout, MO
November 2nd	Chillicothe State Bank Chillicothe, MO
November 22nd	Lodge of the Four Seasons Lake Ozarks, MO (in conjunction with the Missouri Association of Counties Conference)

Throughout the hearings, it was clear that county commissioners and budget officers were in a quandary about what they could do to stave off impending financial doom. The Committee, armed with knowledge gained from speaking with their own county officials and through attending

meetings of the regular House Local Government Committee during previous Legislative sessions, listened attentively as administrators one by one laid out the same dilemma: "How can we repair roads, incarcerate criminals, hold elections, maintain our courthouse and perform other county services as mandated by the state when the money just isn't there?"

BACKGROUND

In 1875 the citizens of Missouri adopted its third constitution which recognized existing counties as legal subdivisions of the state. Throughout the next 112 years, Missourians experienced the proliferation of 114 counties (and the City of St. Louis), ranging to the smallest, Worth County, with a population of 3,008* to the largest, St. Louis County which has 973,896* residents. Despite the steady growth of the state's population and revenues, nearly 60 percent of Missouri counties are standing on shaky financial footing.

In 1945, the fourth constitution mandated the General Assembly to organize and classify counties. However, there were restrictions:

> "The number of classes shall not exceed four, and the organization and powers of each class shall be defined by general laws so that all counties within the same class shall possess the same powers and be subject to the same restrictions. A law applicable to any county shall apply to all counties in the class to which such county belongs." (Article VI, Section 8)

In December of that year, the 63rd General Assembly took into consideration the geographical size of the various counties and decided that assessed valuation, instead of

*1980 census

population would be a better determinant on which to base the four classes. Chapter 48 of the RSMo. 1986 outlines the class structure as the following:

	assessed valuation of:
1st class	400 million and over
2nd class	125 million and over
3rd class	10 million and over
4th class	less than 10 million

Chapter 48 also stipulates that "no county shall move from a lower class to a higher class until the assessed valuation of the county is such as to place it in the other class for five successive years." After the holding pattern is completed, the classification change doesn't become effective until after the next general election. For example, as Appendix A indicates, Carter County is the only fourth class county remaining. In 1989 it would have held for 5 years the amount of assessed valuation needed to be a third class county. Since the next general election following that time is in 1990, Carter cannot officially be a third class county until 1991. (For a complete list of all counties in the state and their class, please see Appendix A.)

Currently, out of Missouri's 114 counties, there are 93 third class counties and 1 fourth class county. Of these 94, approximately 67-70 of them are experiencing a serious decline in their financial position according to the State

Auditor. In September, the Auditor released a report depicting the ratio of fund balance to expenditures of third and fourth class counties. Appendix B shows that there are 54 counties with a sales tax which have a ratio of less than .35:1. Furthermore, 13 counties without a sales tax are also financially unstable as indicated by the same ratio. Three of the counties without a sales tax may soon experience serious deficit problems since their ratio is higher than .35:1, but less than .50:1 which would indicate stability.

Sales tax consideration is important in determining a county's financial position since sales tax revenues are collected each month helping the cash flow. With the passage of HB 210 in the last legislative session counties were given authorization to submit to their voters additional sales taxes, both for particular purposes and up to one-half of one percent for general revenues. A recent study released by the Taxpayers Research Institute of Missouri denotes a "shift from the property tax to the sales tax as the major source of local government financing in the state". Whether sales tax is more equitable than the property tax warrants further and complete discussion in a public forum. Suffice it to say, that since the sales tax has become the major source of revenue for many counties, budget officials are very dependent on its revenues and had looked to Nov. 3rd for a partial solution to their money woes. A complete record of how many and which counties

submitted a sales tax ballot to their voters on that date is unavailable at this time, however, a 35-cent property tax levy increase did not pass in Schuyler County. They closed their doors on November 4th.

SUMMARY OF PUBLIC COMMENT

"The state should provide the mechanisms and then let us do it. If you can't help us out, then leave us alone."

These were the comments of a Gentry County official, but he expressed the sentiments of many frustrated administrators who testified before the Committee. The Committee's three hearings were attended by over 400 concerned citizens. From county representatives as far North as Mercer to Ozark County in the South, one by one, commissioners, clerks, treasurers, collectors, juvenile officers, and others laid out their problems -- all stemming from declining revenues.

"If we could just stay where we are financially, we would be alright, but each year we lose something else." This Barton County official continued: "We lost federal revenue sharing; reassessment resulted in a loss of property taxes, we had to rollback agricultural land; and next year it will be poultry and farm equipment."

Barry County agreed. "Loss of revenue sharing and reassessment caused our financial problems, but the county salaries pay raise bill sure didn't help."

Throughout all the hearings, comments continuously surfaced about the county salaries bill that was signed into law this August. SB 65 passed last session, allowing higher salaries for elected county officials. The new salaries are to be based either on assessed valuation or a combination of

assessed valuation and population with some exceptions. Some counties feel they simply can not afford it. "I don't know if it's legal or not," said one county official, "but we froze our salaries at the current level."

Other concerns voiced by many were based on the idea that the state mandates and controls many of the county functions yet requires the county to cover all the costs. Examples given were: general and primary election costs are borne 100% by the counties yet they're for statewide offices and issues; the state totally controls the juvenile justice system but the county pays 80-90% of the costs and; the state could also cover the medical and other costs of its prisoners when they're detained in county jails. A Taney County official puts it succinctly: "Counties are treated unfairly -- the best thing the state could do for us is to pick up its own costs."

Then there were other not so common concerns. Certain township organization counties had problems obtaining liability insurance. Another county felt state agencies, such as the Department of Natural Resources, impose regulations that were too cumbersome and restrictive. Yet another wanted to be able to transfer the interest from road and bridge tax monies to other funds. A Caldwell County official just didn't like the paperwork. "The paperwork is too awesome and expensive," he said. "Can you imagine how many roads we can pave if we didn't have so much paperwork to do?"

The solutions offered by those who testified were as varied as the problems. Although county officials were unable to come up with a # 1 priority when asked by a Committee member, they all agreed the state should either cover the costs of mandated programs or simply allocate more money to them. "The tax windfall, the state is receiving as a result of federal changes should be allocated on a formula basis to the counties -- especially since we lost revenue sharing," most said.

Additional recommendations included increasing the county share to 15% of the gas and motor vehicle tax allocation; allow for a simple majority vote for levies and bond issues; delete the requirement that financial statements be printed by warrant; allow for a tourism tax and require less duties for 3rd and 4th class counties.

Some county officials wanted to set their own salaries while others preferred state-established guidelines. Moreover, Caldwell County liked the idea of combining such offices as the coroner's and the sheriff's or perhaps the clerk and the treasurer while Adair County found it unacceptable. All, however, agreed to one major principle: NO CONSOLIDATION.

FINDINGS & RECOMMENDATIONS

LONG-TERM

When the Committee was formed, the process for county consolidation was researched. Article VI, Section 3 of the state's constitution allows for the consolidation of two or more counties by a simple majority vote in each county. The only restriction is that the vote cannot be taken more than once in five years. Additionally, Article VI, Section 14 provides counties the authority to consolidate "in common function or service", also with a majority vote. Furthermore, Section 16 of that same article permits any municipality or political subdivision to contract and cooperate with other municipalities or political subdivisions.

However, after the first meeting, it was clear that county officials and residents were totally against any merger of county governments. While consolidation appears to be an extreme alternative, one must remember counties initially were formed as subdivisions of the state. Counties are the state's local connection to its people, therefore, counties serve the state.

The Committee agrees that consolidation of counties at this point is premature. However, the long range solution to the serious revenue deficits counties are experiencing should include a comprehensive study of the feasibility of combining certain counties. Missouri has 114 counties --

ranging from a population size of 3,000 to that of 1 million. The issue of consolidation of county governments or services cannot be ignored when a county cannot continue to provide vital public services to Missourians when a particular county government can no longer do so.

Likewise, an extensive examination of the various duties of not only 3rd and 4th class counties, but 2nd class counties too, need to occur. When a county progresses to a higher class, it must perform additional functions. For example, Chapter 55 stipulates that when a third class county becomes a second class county it must have a county auditor, regardless of whether the office is needed. In that same vein, Article VI, Section 8 of the constitution states that "a law applicable to any county shall apply to all counties in the class". That means that all third class counties, for example, must perform all the same duties, provide all the same services and have all the same officers, despite their size, topography and other unique characteristics. Consider for a moment then, the fact that the largest third class county, Randolph County has a 25,460 population and an assessed valuation of $356,989,194.* However, our smallest county, Worth has a population of

*Randolph County is scheduled to become a Second Class County in 1989. For a complete list of the assessed valuation of each county and their year to move to a different class, see Appendix C.

3,008 and an assessed valuation of $18,995,539 -- about 5 percent of Randolph's. Yet, each of their budgets must be spent the same way. This leads the Committee to conclude that either the constitution needs to be amended to allow for differences within the classes or a revision needs to occur in Chapter 48, shrinking the range of assessed valuation required to be in a specific class. Moreover, counties could also benefit from a complete examination of their duties as mandated throughout the statutes. Since the county's assessed valuation varies widely in a specific class, certain mandated language could be changed to permissive wording allowing each county commission to determine their needs on an individual basis. An example would be to allow counties to combine their sheriff's and coroner's offices, if they choose. In any event a comprehensive and extensive study needs to be done on the structure, classification and functions of Missouri's counties, both statutorily and in actuality if they are going to continue to effectively serve the state and its people in the years to come.

The Committee recognizes that although these long-term recommendations are important, counties are hurting now. In 1979 and again from April to August of this year, Worth County closed its doors due to the lack of operating funds. Unlike Schuyler County which was unable to pass a property tax increase in November, Worth County approved a levy increase which allowed it to reopen. However, in both these

counties and others, their days are numbered. Schuyler County is coping by closing the courthouse except on Wednesdays and Saturday mornings. County workers will receive their normal salaries until November 30, but it's likely at that time that deputies will be terminated. Something must be done now to ease the financial burdens plaguing our 3rd and 4th class counties.

SHORT-TERM

The Committee was told at its first hearing that there were only three options available if counties were to be preserved: increase revenues, decrease expenditures or reassign responsibilities. While every recommendation has elements of all three options, the long-term solutions clearly focus on reassigning responsibilities. The following recommendations are based in the first two options of increasing revenues and decreasing expenditures.

Like the counties themselves, their problems are individualistic and vary from border to border. The Committee balanced the financial ability of the state vs. the equitable treatment of the counties to come up with these general recommendations. While the Committee believes it's not the duty of the state to dole out money to its counties, the Committee recognizes the state has a responsibility to provide some financial consideration to the counties' performance of state-wide duties. Remember,

the Committee's ultimate goal is to help in the provision of vital services to the citizens of Missouri.

In view of this, the Local Government Interim Committee on 3rd and 4th Class Counties make the following short-term recommendations and proposals for legislation:

1. HS SB 25 passed last session relieving county officers of having to pay salaries of juvenile officers and court personnel as phased in over a 4-year period, but was vetoed by the Governor. It's our recommendation that a bill be passed again in the upcoming session which will increase the percentage of state funding of these salaries with hopes that the Governor will sign this less expensive version.

2. A. To add further relief to county budgets, Chapter 115 needs to be amended to provide that the state pay proportional costs for all general and primary elections and those special elections required to fill vacancies in the House of Representatives or Senate. According to sections 115.061 to 115.065 the state doesn't cover any primary or general election costs nor is it liable for special election costs to elect a Representative or Senator despite the fact these are state offices.

B. As a reduction in the costs of elections, the committee also proposes that the appropriate state agency look into the feasibility of streamlining voting procedures in 3rd and 4th class counties, including voting by mail.

3. We also recommend that the state become responsible for a percentage of all the medical costs of prisoners while they are being detained in the county jail. Chapter 221 currently limits the amount to $14 a day that can be charged to the state despite the fact counties are mandated to provide additional clothing, bedding, medicine and medical attention when a prisoner is ill.

4. The minimum premium required for a county or township to become a member of the state created self-insurance plan called "The Missouri Public Entity Risk Management Fund" (MOPERM), is $1,000. That minimum requirement needs to be deleted from section 537.740 since it in effect screens out the counties, townships and other political subdivisions who would benefit the most from MOPERM but could not afford the minimum.*

*Through our research some townships have budgets of about $500 and may own one truck. According to MOPERM's Director, by using the formula set up when MOPERM was created their premium would be around $45, yet they are required to pay $1,000. The Attorney General has opined that townships cannot join together and form an association and pay the fee since the statute is interpreted to mean each public entity shall pay $1,000.

5. A separate bond is required for the county collector and the county clerk before they can fulfill their duties. That bond (sections 52.020 and 54.070, RSMo 1986), equaled to the sum of the largest monthly collection in the year preceding his appointment or election, needs to be based on a flexible rate for 3rd and 4th class counties. Another option would be to only require one bond for both the collector and the clerk.

6. We further recommend that provisions be enacted to allow 3rd and 4th class counties to print their financial statements by summary. Section 50.800 RSMo 1986 requires them to print their statements warrant by warrant, while first and second class counties are under no such mandate.

7. Finally, the Committee recommends, also as a short-term solution, that the assessed valuation required to be second; third and fourth class counties be revised. As stated earlier, many of our counties are entering higher classes whether they can or should perform the additional duties. We are unable to recommend specific valuation amounts for the new classifications at this time, however we heartily believe: A. that the factors for determining the various classes need to be based on assessed valuation and population; B. that there needs to be a greater division in the amount of assessed valuation and population required per class resulting in a greater distinction of the various classes of counties.

APPENDICES

STATE OF MISSOURI - COUNTY CLASSIFICATIONS AS OF JANUARY 1, 1987

COUNTIES OF THE FIRST CLASS (6)

CLAY	JACKSON	ST. CHARLES	ST. LOUIS
GREENE	JEFFERSON		

COUNTIES OF THE SECOND CLASS (14)

BOONE	CASS	JOHNSON	PLATTE
BUCHANAN	COLE	LAFAYETTE	ST. FRANCOIS
CALLAWAY	FRANKLIN	PETTIS	SALINE
CAPE GIRARDEAU	JASPER		

COUNTIES OF THE THIRD CLASS (93)

ADAIR	DENT	MARION	RANDOLPH
ANDREW	DOUGLAS	MCDONALD	RAY
ATCHISON	DUNKLIN	MERCER	REYNOLDS
AUDRAIN	GASCONADE	MILLER	RIPLEY
BARRY	GENTRY	MISSISSIPPI	ST. CLAIR
BARTON	GRUNDY	MONITEAU	STE. GENEVIEVE
BATES	HARRISON	MONROE	SCHUYLER
BENTON	HENRY	MONTGOMERY	SCOTLAND
BOLLINGER	HICKORY	MORGAN	SCOTT
BUTLER	HOLT	NEW MADRID	SHANNON
CALDWELL	HOWARD	NEWTON	SHELBY
CAMDEN	HOWELL	NODAWAY	STODDARD
CARROLL	IRON	OREGON	STONE
CEDAR	KNOX	OSAGE	SULLIVAN
CHARITON	LACLEDE	OZARK	TANEY
CHRISTIAN	LAWRENCE	PEMISCOT	TEXAS
CLARK	LEWIS	PERRY	VERNON
CLINTON	LINCOLN	PHELPS	WARREN
COOPER	LINN	PIKE	WASHINGTON
CRAWFORD	LIVINGSTON	POLK	WAYNE
DADE	MACON	PULASKI	WEBSTER
DALLAS	MADISON	PUTNAM	WORTH
DAVIESS	MARIES	RALLS	WRIGHT
DEKALB			

COUNTIES OF THE FOURTH CLASS (1) -- CARTER

SCHEDULE OF TOWNSHIP ORGANIZATION COUNTIES (23)

COUNTY	NO. OF TOWNSHIPS	COUNTY	NO. OF TOWNSHIPS	COUNTY	NO. OF TOWNSHIPS
BARTON	15	DUNKLIN	8	NODAWAY	15
BATES	24	GENTRY	8	PUTNAM	11
CALDWELL	12	GRUNDY	13	STODDARD	7
CARROLL	21	HARRISON	20	SULLIVAN	12
CHARITON	16	HENRY	19	TEXAS	17
DADE	16	LINN	14	VERNON	20
DAVIESS	15	LIVINGSTON	13	WRIGHT	12

This report indicates an overall declining financial position for several Missouri counties. It appears that several factors, including sales tax, revenue sharing, and reassessment have influenced the financial position of all counties.

One criterion for measuring the financial position of counties is the ratio of fund balance to expenditures (see Schedules 3-A and 3-B). (See Note 3.) Counties without a county sales tax having a ratio of .50:1 or better are presently in a stable position. Revenues from delinquent property taxes and other sources should carry a county through until current property taxes are collected. In addition, for those counties which have a sales tax, an even smaller ratio, approximately .35:1, would indicate a stable financial position since sales tax revenues are collected each month improving cash flow.

The following charts summarize this information:

COUNTIES WITH SALES TAX

Fund Balance: Expenditures December 31, 1985	General Revenue and Revenue Sharing Funds	Special Road and Bridge Funds
>1.00:1	1	2
.50:1 - 1.00:1	12	5
.35:1 - .50:1	8	6
<.35:1	44	15

COUNTIES WITHOUT SALES TAX

Fund Balance: Expenditures December 31, 1985	General Revenue and Revenue Sharing Funds	Special Road and Bridge Fund
>1.00:1	1	12
.50:1 - 1.00:1	6	16
.35:1 - .50:1	4	16
<.35:1	17	21

These charts indicate that a majority of counties are in an unstable position. Some sixty-five counties have enacted a countywide sales tax since 1980 providing a new and additional revenue source. However, even some of these counties are presently facing financial difficulties.

Additionally, passage of Section 67.700, RSMo Supp. 1984, allowed voter approval of an alternative sales tax for capital improvements. Twenty-one counties have enacted an alternative sales tax since 1984. The alternative sales tax is in effect for a limited number of years and is not available for current operating expenditures. The ratios noted above for the Special Road and Bridge Fund of some counties are inflated because those counties included the

NAME OF COUNTY		1985 ASSESSED VALUATION	YEAR TO MOVE TO DIFFERENT CLASS	CLASS IN HOLDING
1.	Adair	$ 126,587,175	1991	Two
2.	Andrew	80,569,217		
3.	Atchison	58,285,802		
4.	Audrain	140,465,936	1991	Two
5.	Barry	129,509,277	1991	Two
6.	Barton T(15)	69,078,334		
7.	Bates T(24)	100,865,001		
8.	Benton	72,977,144		
9.	Bollinger	43,072,991		
10.	Boone	549,018,716	1991	One
11.	Buchanan	450,271,179	1991	One
12.	Butler	173,755,337	1991	Two
13.	Caldwell T(12)	43,968,630		
14.	Callaway	361,448,690		
15.	Camden	311,684,976	1991	Two
16.	Cape Girardeau	370,630,119		
17.	Carroll T(21)	85,211,441		
18.	Carter	17,853,560	1989	Three
19.	Cass	306,560,640		
20.	Cedar	51,896,982		
21.	Chariton T(16)	88,872,998		
22.	Christian	97,345,213		
23.	Clark	50,885,165		
24.	Clay	998,261,978		
25.	Clinton	83,297,275		
26.	Cole	363,851,576		
27.	Cooper	81,797,090		
28.	Crawford	81,160,026		
29.	Dade T(16)	44,375,016		
30.	Dallas	49,051,851		
31.	Daviess T(15)	46,982,604		
32.	DeKalb T(9)	49,154,714		
33.	Dent	57,311,577		
34.	Douglas	46,628,649		
35.	Dunklin T(8)	152,414,953	1991	Two
36.	Franklin	455,365,867	1991	One
37.	Gasconade	70,107,071		
38.	Gentry T(8)	43,201,782		
39.	Greene	875,283,402		
40.	Grundy T(13)	57,362,714		
41.	Harrison T(20)	66,822,370		
42.	Henry T(19)	121,044,834		
43.	Hickory	35,330,591		
44.	Holt	52,505,225		
45.	Howard	59,689,240		

NAME OF COUNTY	1985 ASSESSED VALUATION	YEAR TO MOVE TO DIFFERENT CLASS	CLASS IN HOLDING
46. Howell	113,406,780		
47. Iron	136,032,528	1991	Two
48. Jackson	3,768,625,847		
49. Jasper	432,422,009	1991	One
50. Jefferson	795,353,452		
51. Johnson	164,135,518		
52. Knox	42,166,465		
53. Laclede	116,958,248		
54. Lafayette	157,315,068		
55. Lawrence	130,569,893	1991	Two
56. Lewis	60,699,724		
57. Lincoln	146,211,572	1991	Two
58. Linn T(14)	76,415,449		
59. Livingston T(13)	82,898,202		
60. McDonald	68,358,543		
61. Macon	89,427,119		
62. Madison	50,485,407		
63. Maries	36,966,659		
64. Marion	121,846,249		
65. Mercer T(9)	29,235,044		
66. Miller	145,451,485	1991	Two
67. Mississippi	85,725,700		
68. Moniteau	63,685,668		
69. Monroe	63,115,867		
70. Montgomery	84,348,527		
71. Morgan	140,202,325	1991	Two
72. New Madrid	271,970,206	1989	Two
73. Newton	215,546,031	1991	Two
74. Nodaway T(15)	137,460,794	1991	Two
75. Oregon	38,217,304		
76. Osage	70,375,090		
77. Ozark	36,886,063		
78. Pemiscot	88,715,868		
79. Perry	84,100,902		
80. Pettis	173,856,314		
81. Phelps	135,631,349	1991	Two
82. Pike	139,180,406	1991	Two
83. Platte	425,135,055	1991	One
84. Polk	75,425,395		
85. Pulaski	67,151,874		
86. Putnam T(11)	28,845,947		
87. Ralls	74,967,020		
88. Randolph	356,989,194	1989	Two
89. Ray	105,952,518		
90. Reynolds	103,398,525		
91. Ripley	37,403,913		
92. St. Charles	1,239,795,326		
93. St. Clair	48,406,389		
94. St. Francois	194,998,462		
95. Ste. Genevieve	109,737,035		

NAME OF COUNTY		1985 ASSESSED VALUATION	YEAR TO MOVE TO DIFFERENT CLASS	CLASS IN HOLDING
96.	St. Louis	8,220,816,383		
97.	Saline	131,805,601		
98.	Schuyler	27,575,627		
99.	Scotland	33,499,570		
100.	Scott	214,906,571	1991	Two
101.	Shannon	31,189,029		
102.	Shelby	52,126,842		
103.	Stoddard T(7)	175,949,660	1991	Two
104.	Stone	108,300,385		
105.	Sullivan T(12)	32,197,505		
106.	Taney	169,538,440	1991	Two
107.	Texas T(17)	83,340,285		
108.	Vernon T(20)	103,196,553		
109.	Warren	133,430,555	1991	Two
110.	Washington	79,602,046		
111.	Wayne	47,494,845		
112.	Webster	95,404,962		
113.	Worth	18,995,539		
114.	Wright T(12)	61,055,478		
115.	City of St. Louis	1,797,022,000		
		$30,751,469,132		

SOURCE: STATE TAX COMMISSION OF MISSOURI

T(#) DENOTES TOWNSHIP COUNTY AND NUMBER OF TOWNSHIPS